

# Oversight Report



## EXTERNAL QUALITY CONTROL REVIEW OF THE DEFENSE CONTRACT AUDIT AGENCY

Report Number D-2000-6-010

September 27, 2000

Office of the Inspector General  
Department of Defense

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### **Acronyms**

APO	Audit Policy and Oversight
CAS	Cost Accounting Standards
DCAA	Defense Contract Audit Agency
DCAAM	DCAA Contract Audit Manual
FAO	Field Audit Office
GAS	Government Auditing Standards
OIG	Office of the Inspector General
PCIE	President's Council on Integrity and Efficiency

September 27, 2000

MEMORANDUM FOR DIRECTOR, DEFENSE CONTRACT AUDIT AGENCY

SUBJECT: Evaluation Report on the External Quality Control Review of the Defense Contract Audit Agency (Report No. D-2000-6-010)

We are providing this report for your use and information.

**Background.** Government Auditing Standards (GAS) requires that each audit organization have an external quality control review performed on its operations at least every 3 years. The review determines whether the organization's internal quality control system is properly implemented and operating effectively to provide reasonable assurance that established policies, procedures, and auditing standards are being followed.

**Objective.** The objective of the evaluation was to summarize Office of the Inspector General (OIG), DoD, oversight reports on the Defense Contract Audit Agency (DCAA) and to determine whether, overall, DCAA audits during FYs 1997, 1998, and 1999 were conducted in compliance with the appropriate auditing standards and relevant policies and procedures. Appendix A contains a discussion of the evaluation scope and methodology.

**Results.** The 12 oversight reports on DCAA audit activities issued in FYs 1997, 1998, and 1999, indicated no material, uncorrected noncompliances with applicable auditing standards or audit policies and procedures. All deficiencies reported as a result of the reviews are corrected or are scheduled to be corrected. Appendix B summarizes the results, recommendations, and corrective actions related to those reviews.

**DCAA Organization and Functions.** DoD Directive 5105.36, "Defense Contract Audit Agency," dated June 9, 1965, established the DCAA as a separate organization under the direction, authority, and control of the Under Secretary of Defense (Comptroller/Chief Financial Officer).<sup>1</sup> The DCAA primary mission is to perform contract audits for DoD. In addition, DCAA is responsible for providing accounting and financial advisory services regarding contracts and subcontracts to DoD components that perform procurement and contract administration duties. DCAA may also provide contract audit services for non-DoD Federal organizations on a reimbursable basis. Organizationally, DCAA is divided into a headquarters, five regions, and a field detachment. DCAA audit activities for FYs 1997, 1998, and 1999 are summarized in the following table.

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<sup>1</sup>Formerly the Assistant Secretary of Defense (Comptroller).

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	<u>FY 1997</u>	<u>FY 1998</u>	<u>FY 1999</u>
No. of Reviews	51,094	48,272	44,064
Value of Reviews	\$179.1 Billion	\$183.2 Billion	\$164.4 Billion
Net Savings	\$3.7 Billion	\$2.2 Billion	\$2.6 Billion
No. of Contractors	10,500	9,450	9,000
Total Operating Costs	\$371.5 Million	\$370.3 Million	\$357.8 Million

**DCAA Audit Policy and Procedures.** DCAA audit guidance is contained in the DCAA Contract Audit Manual 7640.1 (DCAAM). Specifically, DCAAM Section 2-103, "Government Auditing Standards," states that GAS are applicable to DCAA audits. DCAA ensures compliance with the applicable auditing standards throughout its audit planning and performance activities by providing audit guidance in the DCAAM supplemented by standard audit programs and internal control matrices. DCAA Headquarters also notifies the regions and the field of new or revised audit guidance on a more current basis by issuing Memorandums for Regional Directors that are incorporated into a revised DCAAM.

**DCAA Quality Control Program.** Before FY 1998, the DCAA internal quality control function was decentralized throughout the organization. Responsibility for ensuring performance of quality audits rested mostly at the field audit office (FAO) level with oversight by regional management. Quality measures included use of standard audit programs, reviews by headquarters program managers of specific types of audits, required regional audit manager review of audits meeting certain criteria, standard checklists for reviewing audit reports, and regional oversight of certain audits. In October 1998, DCAA established a Quality Assurance Division at headquarters and quality assurance teams at the regional offices and the field detachment.

**Oversight Approach.** As the cognizant oversight agency, the OIG, DoD,<sup>2</sup> conducts oversight evaluations of DCAA audits on a continual, ongoing basis that, taken as a whole, met the intent of an external quality control review under GAS 3.33. In FYs 1997 through 1999, we performed 12 oversight reviews on DCAA audit functions and operations. Our reviews covered a reasonable cross section of the types of major audit activities performed by DCAA during this time period. During FY 1997 through FY 1999, APO conducted evaluations of DCAA audits in areas including: compensation, cost accounting standards (CAS), pension and insurance costs, defective pricing reviews, indirect costs, labor costs, price proposals, requests for equitable adjustment, incurred cost audits, and audits of special access programs. The main objective of each review was to assess DCAA compliance with appropriate audit policies, procedures, and auditing standards. Each APO review of a DCAA audit included a review of the audit report and the adequacy of the audit program, supervisory guidance and review, and the working papers. These are key elements of a

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<sup>2</sup> Audit Policy and Oversight (APO), is the office within the OIG, DOD, responsible for reviewing DCAA audits and reviews. During part of the time period covered by this summary report, APO was organizationally placed under the Assistant Inspector General for Policy and Oversight. In January 1998, APO became a part of the Office of the Assistant Inspector General for Auditing. The oversight authority is derived from Section 8(c)(6), Title 5, U.S.C., Appendix 3, the Inspector General Act of 1978, as amended.

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quality control program. Because of the decentralized nature of the DCAA Quality Control function, we did not specifically review the quality control program. However, GAS 3.35 allows the external review organization to tailor its procedures to the size and nature of the audit organization under review. Therefore, based on the 12 oversight reviews we conducted during FYs 1997 through 1999, we determined that the DCAA internal quality assurance program provided reasonable assurance that DCAA adopted and generally followed applicable auditing standards and policies and procedures. Specific GAS requirements for performing an external quality control review and how this approach met them is included in Appendix A.

**Revisions to DCAA Quality Control Program.** DCAA established a Quality Assurance Division in October 1998. The division conducted its first internal quality control review of forward pricing audits in FY 1999 using the President's Council on Integrity and Efficiency, "Guide for Conducting External Quality Control Reviews of the Audit Operations of Offices of Inspector General," April 1997, (the PCIE guide) as a basis for the review. In a memorandum, "Evaluation of Defense Contract Audit Agency Quality Assurance Program (Project No. D2000OA-0238)," dated July 3, 2000, the Office of the Deputy Assistant Inspector General for Audit Policy and Oversight announced an evaluation of the current DCAA internal quality assurance program also using the PCIE guide. After completing this review, we will issue an opinion on the adequacy of the revised DCAA internal quality assurance program as part of our ongoing external peer review of the next 3-year period (FYs 2000 through 2002). At the end of FY 2002, we will summarize the results of the evaluations of DCAA audits and internal quality assurance reviews and issue one summary report that will represent the overall results of the external quality control review.

If you have any questions, please contact Mr. Wayne C. Berry at (703) 604-8789 ([wberry@dodig.osd.mil](mailto:wberry@dodig.osd.mil)) or Ms. Diane H. Stetler at (703) 604-8737 ([dstetler@dodig.osd.mil](mailto:dstetler@dodig.osd.mil)). The report distribution is shown at Appendix C.

*Robert J. Lieberman*

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for Auditing

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## **Appendix A. External Quality Control Review Approach**

### **Scope and Methodology**

We conducted our summary evaluation by reviewing each of our 12 oversight and evaluation reports issued during FYs 1997, 1998, and 1999 to determine the deficiencies relating to compliance with auditing standards or audit policies and procedures were noted during the reviews. We also verified the status of the agreed-to corrective actions documented in the Audit Report Tracking System maintained by Audit Followup and Technical Support Directorate, Office of the Assistant Inspector General for Auditing. In some cases, to verify estimated completion dates of planned actions, we contacted DCAA Headquarters staff.

### **Scope and Coverage of APO Reviews of DCAA**

GAS 3.34 provides specific requirements that the external quality control review should meet. APO oversight reviews of DCAA audit activities met all of the requirements.

- **Qualification of Reviewers.** Reviewers should be qualified and have current knowledge of the type of work to be reviewed and the applicable auditing standards. The APO personnel that conducted the evaluations of DCAA audits were all senior auditors or evaluators with experience in performing or reviewing contract audits. The evaluators and supervisors maintained the currency of their knowledge by performing evaluations, reviewing contract audit policies, commenting on proposed acquisition regulation revisions and exposure drafts on auditing standards, and attending pertinent training courses. (GAS 3.34a)
- **Independence of Reviewers.** Reviewers should be independent of the audit organization being reviewed, its staff, and its auditees whose audits are selected for review. APO is organizationally independent from DCAA because the Inspector General, DoD, is appointed by the President, confirmed by the Senate, and reports the results of its audits to the Secretary of Defense and Congress. DCAA is under the cognizance of the Under Secretary of Defense (Comptroller/Chief Financial Officer). In addition, APO personnel submitted Standard Form 450, "Financial Disclosure Report," and any appropriate recusal or notification memorandums regarding financial interests in Defense contractors. Therefore, the APO personnel were free of any personal impairments and were considered to be organizationally independent of DCAA and Defense contractors audited by DCAA. (GAS 3.34b)
- **Professional Judgement of Reviewers.** Reviewers should use sound professional judgment in conducting and reporting the results of the

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review. The APO personnel assigned as reviewers followed applicable Federal and DoD guidance in performing the evaluations. Adherence to policies and procedures ensures that sound professional judgment is used during the evaluations. The deficiencies identified in the individual reports have been corrected either as recommended in the reports or as agreed-to by the OIG, DoD, and DCAA. The implementation of corrective actions supports the soundness of the evaluation findings. See Appendix B for a discussion of each report. (GAS 3.34c)

- **Approach.** Reviewers should use one of two approaches to selecting audits for review depending on an organization's audit workload. The selection should include audits that represent a reasonable cross section of the audits conducted in accordance with GAS or it should include a reasonable cross section of all the organization's audits with at least one or more of the selected audits being performed in accordance with GAS. Individual APO evaluations generally covered one specific type of audit conducted by DCAA and reviewed selected specific audit assignments at various FAOs for that type of audit. The evaluations done during the period covered a reasonable cross section of the audits that DCAA performed. The various audit areas were selected based on prior coverage, audit leads, and other risk assessment procedures. The majority of DCAA audits are financial related. Examples include incurred cost audits, forward pricing reviews, internal control system reviews, terminations, equitable adjustment claims, CAS audits, defective pricing reviews, and preaward accounting surveys. DCAA also performs operations audits, which are considered performance audits, however, they are a very small part of the overall DCAA work load. (GAS 3.34d)
- **Scope of Review.** The external review should include a review of the audit report; working papers; other necessary documentation, such as correspondence; and interviews with the appropriate professional staff. The scope of the APO evaluation of each DCAA audit included a review of working papers, correspondence, and audit work from other assignments referenced in the working papers. Each APO evaluation of a DCAA audit included a review of the audit report and the adequacy of the audit program, supervisory guidance and review, and the working papers, key elements of a quality control program. During its evaluations, APO met with DCAA supervisors and audit staff at headquarters, the regional offices, and the FAOs. (GAS 3.34e)

**Written Report.** A written report should be issued communicating the results of the external quality control review. APO issued a written report for each evaluation performed that described the results of the evaluation and made appropriate recommendations. See Appendix B for a summary of the APO reports issued during FY 1997 through FY 1999. (GAS 3.34f)

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## Appendix B. Summaries of Audit Policy and Oversight Reports

APO has issued 12 reports on the oversight of DCAA. The reports can be accessed at <http://www.dodig.osd.mil/pubs>.

**Report No. PO 99-6-006, “Followup on Congressional Inquiry Regarding a Defense Contractor,” July 30, 1999.** The report stated that the one allegation relating to DCAA was unsubstantiated. The president of the Defense contractor<sup>3</sup> had alleged, among other things, that a DCAA report contained false and intentionally misleading information. The report contained no recommendations to DCAA.

**Report No. PO 99-6-004, “Defense Contract Audit Agency Compensation Audits,” March 30, 1999.** The report stated that DCAA needed to improve its audit performance, reporting, and guidance on compensation system reviews. In addition, DCAA regional offices used significantly different approaches, procedures, and guidance to implement the compensation program. Also, DCAA needed to take more aggressive measures to identify and spread best practices.

The report recommended that DCAA revise guidance to clarify the terms and the established time period for questioning unreasonable compensation costs and that DCAA ensure the spread of best practices among the regions for a more consistent and efficient approach to compensation system reviews and calculation of reasonable compensation. DCAA partially concurred or nonconcurred with the recommendations. During mediation, APO and DCAA agreed on actions DCAA could take to satisfy the intent of the recommendations. DCAA has either taken the actions or has planned a date for their completion.

**Report No. PO 99-6-001, “Defense Contract Audit Agency Audits of Contractor Compliance with Cost Accounting Standards,” January 11, 1999.** The report stated that DCAA audits of contractor compliance with CAS added value and consistency to the negotiation of cost-based contracts. However, DCAA could improve procedures for auditing contractor compliance with CAS. We identified three conditions that required management action. First, audit planning procedures needed improvement. Second, the FAOs were not adequately documenting testing for compliance with CAS 401, “Consistency in Estimating, Accumulating, and Reporting Costs,” and CAS 402, “Consistency in Allocating Costs Incurred for the Same Purpose.” Finally, DCAA guidance allowed for a negative assurance opinion when reporting on contractor compliance with CAS.

Prior to the issuance of the final report, DCAA provided an action plan to correct most of the deficiencies identified during the review. The report also recommended that DCAA require regional and FAO managers to assign

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<sup>3</sup> The contractor name was omitted because action may still be ongoing.

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responsibilities for maintaining and updating data in the DCAA management information system. The DCAA planned actions also met the intent of the recommendation.

**Report No. PO 98-6-016, "Defense Contract Audit Agency Audits of Indirect Costs at Major Contractors," August 6, 1998.** The report stated that DCAA established a systematic approach to auditing indirect costs that included assessing audit risk, auditing the contractor's internal control system, performing mandatory annual audit procedures, and using additional audit guidance for selecting and reviewing specific costs. However, DCAA did not always perform sufficient transaction testing in conjunction with the internal control system review. In addition, DCAA audits of indirect costs for allowability, allocability, and reasonableness often did not provide sufficient in-depth analysis to conclude that the costs were acceptable for reimbursement. DCAA also did not always properly recognize or recommend disallowance of the costs that Federal statutes and regulations define as expressly unallowable for reimbursement under Government contracts. Finally, DCAA did not always properly identify and report that expressly unallowable costs were subject to the penalty provisions of Federal statutes.

The report recommended that DCAA issue revised guidance on performing and completing audits of internal control systems for charging indirect costs; establishing more stringent reliability parameters for statistical sampling applications, determining when to use judgmental sampling to review claimed costs, implementing an auditing standard revision on due professional care and professional skepticism, identifying and reporting unallowable costs subject to penalties, and recommending assessment of penalties. DCAA nonconcurred with some of the recommendations. However, DCAA implemented corrective actions that satisfied the intent of all the recommendations.

**Report No. PO 98-6-013, "Defense Contract Audit Agency Reviews of Price Proposals," June 18, 1998.** The report stated that the scope of audit services was appropriate for large proposals when contractors were required to submit cost or pricing data. However, when pricing information was already available, auditors performed many unnecessary audits on low-risk proposals.

The report recommended that DCAA amend guidance to require auditors to discuss pricing requests with the initial requester, clarify guidance on performing low-risk pricing reviews, notify requester when requested information is readily available, and emphasize the use of telephone rate procedures when pricing information is already available. DCAA partially concurred with the recommendations but subsequently implemented corrective actions that satisfied the intent of all recommendations.

**Report No. PO 97-057, "Defense Contract Audit Agency Support to Special Access Programs," September 30, 1997.** The report stated that overall, the deficiencies identified in a previous oversight report have generally been corrected. For one of the special access programs that required audit support, DCAA did not provide for uninterrupted audit services when the agency decided to transfer audit responsibility to the Field Detachment. In addition, audit support needed improvement for three of the seven programs that showed audit activity.

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The report recommended that DCAA enforce procedures for performing labor floor checks on restricted special access programs and provide additional guidance for reviewing the physical observations of materials charged to Government contracts. In addition, the report recommended that the DCAA Field Detachment strengthen its procedures to ensure that an adequate complement of auditors is dedicated to each special access program; working papers are emphasized in training and made part of the quality control review program; and auditors are assisted when "access" problems are encountered. DCAA nonconcurred with the majority of the recommendations. During mediation, actions were agreed to that satisfied the intent of the recommendations. DCAA has implemented the agreed-to actions.

**Report No. PO 97-056, "Defense Hotline Allegations Concerning Contract Audit Recommendations," September 29, 1997.** The report found that DCAA management failed to properly address unsatisfactory conditions reported by its FAO at the Supervisor of Shipbuilding, Conversion, and Repair, Newport News, Virginia. In addition, DCAA lacked adequate management controls to ensure that unsatisfactory conditions encountered by its FAOs were resolved in a timely manner.

The report recommended that DCAA revise its audit guidance to strengthen and clarify procedures for addressing unsatisfactory conditions involving Government operations. DCAA nonconcurred with the recommendations. However, during mediation, APO agreed to revise the recommendations and DCAA agreed to update its guidance accordingly. DCAA has issued the revised guidance.

**Report No. PO 97-046, "Evaluation Report on Defense Contract Audit Agency Audits of Requests for Equitable Adjustment," September 24, 1997.** The report stated that DCAA audits of contractor Requests for Equitable Adjustment were generally effective. Auditors screened the Requests for Equitable Adjustments for adequate supporting documentation and indicators of fraud and referred for investigation those suspected of fraud, corruption, or unlawful activity. However, many audit reports did not include needed information on significant events that led to the contractor's request for adjustment.

The report recommended that DCAA issue audit guidance to: require auditors to request the Federal Acquisition Regulation required list of significant contract events from contracting officers when the list is not included as part of the audit request; incorporate the guidance in the standard audit programs as part of the preliminary screening of audit requests; and emphasize the requirement to include a Chronology of Significant Events as an audit report appendix. DCAA concurred with all recommendations and revised the appropriate audit guidance accordingly.

**Report No. PO 97-032, "Evaluation of Defense Contract Audit Agency Sampling Initiative of Incurred Cost Proposals on Low Risk Contractor," June 27, 1997.** The report stated that DCAA effectively implemented the sampling initiative of incurred cost proposals for low-risk contractors with annual dollar volume of \$5 million or less. However, DCAA subsequently issued revised guidance that significantly departed from the plan that APO

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reviewed. Therefore, the new DCAA procedures were not in compliance with the OIG, DoD, Audit Policy Memorandum 5, "Performance and Reporting of Nonmajor Incurred Cost Audits," April 23, 1992, (as revised).

The report recommended that DCAA include a statement, in final rate agreement letters for years closed by desk reviews that the Government can recover expressly unallowable costs through CAS and debt collection procedures without adjusting the final rates if the first audit of a subsequent fiscal year determines that expressly unallowable costs are claimed and questioned in that audit. In addition, the report recommended that DCAA rescind the audit guidance that did not comply with Audit Policy Memorandum No. 5. DCAA nonconcurred with the recommendations. However, after mediation and additional review, DCAA and APO agreed that no additional actions were needed to implement the intent of the recommendations.

**Report No. PO 97-019, "Allegations of Inappropriate Action on Contracting Issues by Government Officials [at a Defense Contractor]", May 20, 1997.** While none of the original allegations directly involved DCAA, the report stated that DCAA did not comply with audit guidance while conducting a pension plan review. In addition, deficiencies were identified in the audit management and coverage of a specific defective pricing audit. The DCAA audit office also did not perform the required estimating system reviews or all the scheduled defective pricing audits from 1991 to 1994 at this location.

The report recommended that the regional director obtain quarterly accomplishment reports on the programmed defective pricing and estimating system survey audits at the Defense contractor for FY 1996 and 1997. In addition, DCAA should ensure that sufficient resources are allocated to allow completion of all required defective pricing reviews, re-emphasize to all FAOs the availability of technical assistance at the regional offices and Headquarters, and establish procedures to identify defecting pricing audits incomplete for more than 1 year. DCAA nonconcurred with the recommendations; however, in response to the final report, DCAA proposed alternative actions that met the intent of the recommendations. DCAA has taken the agreed to corrective actions.

**Report No. PO 97-013, "Evaluation of DoD Oversight of Defense Contractor Insurance and Pension Plans," March 28, 1997.** The report stated that the DCAA performs limited reviews of insurance and pension programs due to limitations imposed by the Defense Federal Acquisition Regulations Supplement. The report recommended that DCAA should direct auditors to comply fully with the GAS and Federal Acquisition Regulations on CAS administration. DCAA concurred with the recommendation and issued the appropriate guidance.

**Report No. PO 97-008, "Evaluation on the Defense Contract Audit Agency Audits of Major Contractor Labor Cost," February 28, 1997.** The report stated that DCAA has sound policies and procedures for performing labor audits; assessing labor related internal controls, including contractor employee awareness and ethics programs; and issuing comprehensive audit reports on

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<sup>4</sup>The contractor's name was omitted because action is still ongoing.

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labor and labor related matters, including reports on computer general and labor application controls. However, labor floor check audits did not fully adhere to the GAS on due professional care, planning and supervision, and examination of evidence.

The report recommended that DCAA advise its field auditors of the three recurring audit deficiencies identified in the report and reemphasize the need to exercise due professional care in planning, performing, and supervising labor floor checks. In addition, DCAA should revise the audit guidance and training to enhance and clarify the criteria for selecting locations for which floor checks are necessary; to communicate the audit procedures to be followed when contractor employees selected for verification are unavailable; and to emphasize the proper performance of reconciling the observations with the accounting distribution of labor charges. DCAA concurred with the recommendations and implemented corrective action by revising the appropriate audit guidance and training.

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## **Appendix C. Report Distribution**

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### **Other Defense Organizations**

Director, Defense Contract Audit Agency

## **Evaluation Team Members**

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